



RICK SNYDER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

ANDY DILLON  
STATE TREASURER

## ***MINUTES OF THE MEETING OF THE STATE TAX COMMISSION***

***Lansing Center, Meeting Room 201  
333 East Michigan Avenue  
Lansing, Michigan***

***Monday, April 8, 2013  
9:00 a.m.***

***PRESENT: Douglas B. Roberts, Chair STC  
Robert H. Naftaly, Member STC (Telephonically)  
Barry S. Simon, Member STC***

***Kelli Sobel, Executive Secretary  
LaNiece Densteadt, Recording Secretary***

**The item numbers referred to in the minutes correspond to the agenda items as numbered.**

Chairman Roberts stated that he would like to amend the agenda by adding the following two items at the beginning: first, is an item of personal privilege and the second item is a statement on the Detroit review. Commissioner Simon and Commissioner Naftaly approved to amend the agenda.

Chairman Roberts stated the following: The first item is an item of personal privilege. Today is a very special day and I don't think it should pass without some comment. It does not happen often and it should happen more often, even though I am a very staunch Michigan State fan today I would like to say for the record "Go Blue" and bring the title home.

Chairman Roberts stated the following: The second item deals with a motion that I would like to make to the Commission dealing with information that came before the Commission on the issue of the assessment for Detroit. I would like to put a motion on the table; hopefully we can get a second, if so we can then have some discussion and hopefully have a vote. I would like to move that the State Tax Commission take a two prong approach to review the assessment records for the City of Detroit. First, ask staff to take the necessary steps to hire an outside firm to complete a random record card review of about 500 parcels in accordance with the State Tax Commission policies and procedures and to include a review of the land value determinations and economic condition factors determinations. Second, to ask the Wayne County Equalization Department to provide background information to the Commission on the development of the sales studies completed by the Wayne County Equalization for the City of Detroit; and I would also like the staff to review that and have staff report back to the Commission on

the sales information. Commissioner Simon made a second to the motion for discussion. Commissioner Naftaly stated that he thought it would be a good idea. Commissioner Simon asked who would be the firm to review. Executive Secretary Sobel stated that they were going to get an estimate of how much it would cost and that would determine which path would need to be taken in terms of bidding the assessment project out and the type of contract. Commissioner Simon asked about the 500 parcels and if Chairman Roberts was speaking of Residential, Commercial, and Industrial. Chairman Roberts stated that he had the intentions of adding Residential, Commercial, and Industrial and he didn't want to specify a number. He wanted someone else who will be doing the study to let him know the number, but that was the approximate number. Executive Secretary Sobel stated that for years the Commission has used a spreadsheet to determine the accuracy of record cards through a random review, so they will probably use that same procedure. It was moved by Roberts, supported by Simon, and unanimously approved to adopt the motion.

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the minutes of February 4, 2013. (Item 1 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the official order to revoke James Coppedge's personal property examiner certificate. (Item 2 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the Assessor Discipline Advisory Committee's recommendation to conduct a record card accuracy review in all units for which Lisa Griffin is the Assessor of Record. (Item 3 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the Assessor Discipline Advisory Committee's recommendation to require Joe Rogina to take classes in the BS&A Software, and report to the Commission when he has taken those classes and that a 14 Point Review is conducted in any Township for which Mr. Rogina is Assessor of Record. (Item 3 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the Assessor Discipline Advisory Committee's recommendation to conduct a 14 Point review in all local units for which Julie Krombeen is the Assessor of Record. (Item 3 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the Assessor Discipline Advisory Committee's recommendation to suspend Ernest Dunham's assessor certification for two years but hold in abeyance that suspension until Mr. Dunham successfully completes the new Michigan Certified Assessing Officer Class beginning in July 2013. When Mr. Dunham successfully completes the class the order of suspension will be removed. If Mr. Dunham fails to successfully complete the class, the order of suspension will be initiated and Mr. Dunham will be referred to the Michigan Administrative Hearing System for a hearing to suspend his certification for 2 years. (Item 3 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the Assessor Discipline Advisory Committee's recommendation to close the file on Connie Lipka, but to recommend she look to purchase a system to allow her to track meetings and required reports / responses for the multiple units for which she is the Assessor of Record. (Item 3 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the Assessor Discipline Advisory Committee's recommendation to require Kevin Kutscher to take PRE training and notify the Commission when he has completed the training. (Item 3 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the revised Property Classification Q and A to reflect the statutory changes affecting the agricultural classification. (Item 4 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the official order to change the 2009 and 2010 classification to Industrial Personal for TransCanada Pipeline – Parcel 21-012-900-005-10 in Masonville Township, Delta County. (Item 5 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the official order to certify the 2010 and 2011 assessment rolls for Franklin Township, Clare County. (Item 6 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the official order to certify the 2011 assessment roll for the City of Harrison, Clare County. (Item 7 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the official order to overturn the action of Goodland Township, Lapeer County December Board of Review related to parcel 009-015-006-00 for the 2010 year. (Item 8 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved Bulletin 2 of 2013 Millage Requests and Rollbacks. (Item 9 on agenda)

It was **moved** by Simon, supported by Roberts, and unanimously approved Bulletin 3 of 2013 P.A. 494 of 2012 Development Property. (Item 10 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the 2013 State Average Tax Rate. (Item 11 on agenda)

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Special Exemptions Agenda. (Item 12 on agenda) ([See attached link for file identification.](#))

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Exemptions Agenda. (Item 13 on agenda) ([See attached link for file identification.](#))

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Re-certifications and New Certifications of Computerized Tax Rolls for the following: (Item 14 on agenda)

These certifications will expire on **May 1, 2016.**

**New Certifications:**

**Midland County**

City of Coleman  
Edenville Township  
Geneva Township  
Greendale Township  
Homer Township  
Hope Township  
Ingersoll Township  
Jasper Township  
Jerome Township  
Larkin Township  
Lee Township  
Lincoln Township  
City of Midland  
Midland Charter Township  
Mills Township  
Mount Haley Township  
Porter Township  
Warren Township

**Otsego County**

City of Gaylord

**Recertifications:**

**Genesee County**

Davison Township  
Flushing Charter Township  
City of Grand Blanc  
Richfield Township  
Thetford Township  
Vienna Township

**Kent County**

Byron Township  
Caledonia Charter Township  
Nelson Township  
Oakfield Township

**Lapeer County**

Burnside Township  
Mayfield Township

**Livingston County**

City of Brighton

**Ottawa County**

Polkton Charter Township

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 15 on agenda) ([See attached link for file identification](#))

It was moved by Simon, supported by Roberts, and unanimously approved to adopt the MCL 211.154 **Special Items Agenda** except for petition 154-12-0398. This petition has been postponed until the May 13, 2013 Meeting Agenda. (Item 16 on agenda) ([See attached link for file identification](#))

It was moved by Simon, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petitions until **May 13, 2013**. (Item 17 on agenda)

**Mt. Morris Township, Genesee County**

**154-12-0076** ODIS A. & BRENDA FLOYD; 14-21-526-035; REAL PROPERTY

2010 AV from \$ 0 to \$ 208,700 TV from \$ 0 to \$ 208,700

2011 AV from \$ 0 to \$ 217,000 TV from \$ 0 to \$ 212,248

**City of Manistee, Manistee County**

**154-10-1709** AZTEC PRODUCING CO. INC.; 51-51-190-062-00; PERSONAL PROPERTY

2008 AV from \$ 367,500 to \$ 381,150 TV from \$ 367,500 to \$ 381,150

2009 AV from \$ 367,500 to \$ 463,350 TV from \$ 367,500 to \$ 463,350

2010 AV from \$ 367,500 to \$ 474,650 TV from \$ 367,500 to \$ 474,650

2011 AV from \$ 367,500 to \$ 453,800 TV from \$ 367,500 to \$ 453,800

It was moved by Simon, supported by Roberts, and unanimously approved to **amend** the following MCL 211.154 petitions. (Item 17 on agenda)

**City of Manistee, Manistee County**

**154-10-1708** AZTEC PRODUCING CO. INC.; 51-51-190-063-00; PERSONAL PROPERTY

**\*\*This was also a concurrence.**

2008 AV from \$ 51,800 to \$ 87,600 TV from \$ 51,800 to \$ 87,600

2009 AV from \$ 51,800 to \$ 99,800 TV from \$ 51,800 to \$ 99,800

2010 AV from \$ 51,800 to \$ 96,700 TV from \$ 51,800 to \$ 96,700

2011 AV from \$ 51,800 to \$ 89,350 TV from \$ 51,800 to \$ 89,350

**154-10-1710** AZTEC PRODUCING CO. INC.; 51-51-190-016-00; PERSONAL PROPERTY

**\*\*This was also a concurrence.**

2008 AV from \$ 55,000 to \$ 61,400 TV from \$ 55,000 to \$ 61,400

2009 AV from \$ 55,000 to \$ 56,400 TV from \$ 55,000 to \$ 56,400

2010 AV from \$ 55,000 to \$ 52,200 TV from \$ 55,000 to \$ 52,200

2011 AV from \$ 55,000 to \$ 48,650 TV from \$ 55,000 to \$ 48,650

It was moved by Simon, supported by Roberts, and unanimously approved to **deny** the following MCL 211.154 petitions. (Item 17 on agenda)

**Milford Township, Oakland County**

**154-12-1291** NYX TECHNOLOGIES LLC; 63-L-99-11-217-285; PERSONAL PROPERTY

2010 AV from \$ 1,036,690 to \$ 414,676 TV from \$ 1,036,690 to \$ 414,676

It was moved by Simon, supported by Roberts, and unanimously approved to allow the **withdrawal** of the following MCL 211.154 petitions. (Item 17 on agenda)

**East Bay Township, Grand Traverse County**

**154-12-1167** AQUA-TEK PLUMBING & HEATING; 28-03-900-006-02; PERSONAL PROPERTY

2012 AV from \$ 0 to \$ 1,780 TV from \$ 0 to \$ 1,780

**154-12-1171** DOWNEY CONSULTING LLC; 28-03-900-006-04; PERSONAL PROPERTY

2012 AV from \$ 0 to \$ 1,120 TV from \$ 0 to \$ 1,120

**154-12-1176** ROCHE CONSTRUCTION; 28-03-900-005-96; PERSONAL PROPERTY

2012 AV from \$ 0 to \$ 4,250 TV from \$ 0 to \$ 4,250

**154-12-1177** STYLISH SOUNDS LLC; 28-03-900-005-97; PERSONAL PROPERTY

2012 AV from \$ 0 to \$ 3,180 TV from \$ 0 to \$ 3,180

**East Bay Township, Grand Traverse County**

**154-12-1178** T. R. WATTS; 28-03-900-005-98; PERSONAL PROPERTY

2012 AV from \$ 0 to \$ 8,220 TV from \$ 0 to \$ 8,220

**Milford Township, Oakland County**

**154-12-1291** NYX TECHNOLOGIES LLC; 63-L-99-11-217-285; PERSONAL PROPERTY

2012 AV from \$ 841,240 to \$ 757,116 TV from \$ 841,240 to \$ 757,116

It was moved by Simon, supported by Roberts, and unanimously approved the following MCL 211.154 petitions as **concurrences**, initially noticed as non-concurrences. (Item 17 on agenda)

**Forest Township, Genesee County**

**154-12-1112** GE EQUIPMENT SMALL TICKET LLC; 09-85-005-012; PERSONAL PROPERTY

2012 AV from \$ 0 to \$ 7,200 TV from \$ 0 to \$ 7,200

**City of Grand Rapids, Kent County**

**154-12-1075** MASONIC TEMPLE ASSOC. OF GRAND RAPIDS MI; 41-02-65-314-300; PERSONAL PROPERTY

2010 AV from \$ 27,200 to \$ 32,000 TV from \$ 27,200 to \$ 32,000

2011 AV from \$ 30,400 to \$ 34,600 TV from \$ 30,400 to \$ 34,600

2012 AV from \$ 37,900 to \$ 42,700 TV from \$ 37,900 to \$ 42,700

**City of St. Clair Shores, Macomb County**

**154-12-1287** LEE BURG; 14-03-204-079; REAL PROPERTY

2012 AV from \$ 28,700 to \$ 25,000 TV from \$ 28,700 to \$ 25,000

**City of Manistee, Manistee County**

**154-10-1707** AZTEC PRODUCING CO. INC.; 51-51-290-011-00; PERSONAL PROPERTY

2008 AV from \$ 59,100 to \$ 53,350 TV from \$ 59,100 to \$ 53,350

2009 AV from \$ 59,100 to \$ 52,800 TV from \$ 59,100 to \$ 52,800

2010 AV from \$ 59,100 to \$ 53,050 TV from \$ 59,100 to \$ 53,050

2011 AV from \$ 59,100 to \$ 53,100 TV from \$ 59,100 to \$ 53,100

**City of Ferndale, Oakland County**

**154-12-1323** OCE FINANCIAL SERVICES INC.; 24-99-00-004-067; PERSONAL PROPERTY

2012 AV from \$ 0 to \$ 16,920 TV from \$ 0 to \$ 16,920

**City of Novi, Oakland County**

**154-12-1300** GE EQUIPMENT SMALL TICKET LLC; 50-99-00-012-243; Personal Property

2012 AV from \$ 0 to \$ 31,810 TV from \$ 0 to \$ 31,810

**City of Southfield, Oakland County**

**154-12-1408** AIRFOIL PUBLIC RELATIONS; 76-99-75-531-300; PERSONAL PROPERTY

2011 AV from \$ 183,170 to \$ 190,750 TV from \$ 183,170 to \$ 190,750

2012 AV from \$ 197,610 to \$ 219,950 TV from \$ 197,610 to \$ 219,950

### **City of Southfield, Oakland County**

#### **154-12-1417 PROFESSIONAL ENDODONTICS; 76-99-67-438-010; PERSONAL PROPERTY**

2011 AV from \$ 194,600 to \$ 199,310 TV from \$ 194,600 to \$ 199,310

2012 AV from \$ 183,870 to \$ 190,100 TV from \$ 183,870 to \$ 190,100

### **City of Troy, Oakland County**

#### **154-12-1422 ALTAIR ENGINEERING INC; 88-99-00-050-524; PERSONAL PROPERTY**

2011 AV from \$ 747,140 to \$ 949,600 TV from \$ 747,140 to \$ 949,600

### **Milford Township, Oakland County**

#### **154-12-1291 NYX TECHNOLOGIES LLC; 63-L-99-11-217-285; PERSONAL PROPERTY**

2011 AV from \$ 994,100 to \$ 671,260 TV from \$ 994,100 to \$ 671,260

It was moved by Simon, supported by Roberts, and unanimously approved to adopt all other MCL 211.154 petitions. ([See attached link for file identification.](#)) (Item 17 on agenda)

Public Comment (Item 18 on agenda):

Eric Mayes appeared before the Commission regarding the OPRA tax exemption certificate 3-12-0001 to file a complaint regarding the local unit and the way they have handled the certificate. Mr. Mayes would like the Commission to review the information. He doesn't believe the certificate should have become effective because of the discrepancies in dates and signatures.

Anthony Floyd appeared before the Commission regarding 154-12-0076 and the assessed value on the property. Mr. Floyd would like the Commission to review the petition. It was moved by Roberts, supported by Simon, and unanimously approved to change their previous decision and postpone 154-12-0076 until the May 13, 2013 Meeting.

It was moved by Simon, supported by Roberts, and unanimously approved to allow the Attorney General and staff to take the necessary steps, if needed, to file amicus briefs or intervene on the Cherryland Electric and EES Coke Battery cases. (Add on to agenda)

The Commission recognized LaNiece Densteadt for her 10 years of service working for the State of Michigan.

**Michigan Certified Assessing Officer Graduation** (Item 19 on agenda):

Ms. Sobel spoke regarding the MCAO program: The last item on the agenda is a happy item. We are always pleased to graduate another class of Michigan Certified Assessing Officers and before I ask for a motion. I just have a couple things to say. This is our first real 18 month class and our first class was a 24 month class so you guys were very lucky you didn't have to go through 24 months. The second class was about 19 or 20 months we kind of modified things and then this class was our first 18 month State Tax Commission Meeting for April 8, 2013



class. The third class to graduate in seven months so we have almost 70 new certified assessing officers. It is funny because each class kind of takes on their own personality. The first class really suffered and you guys really reaped the benefits of that class because Moodle is pretty good to work in. When we first started the program we had Google Groups which was an absolute nightmare. That class will always be known for the Google Groups class. The second class graduated in February and they actually came before the Commission at a time when we were adopting our Annual Report and we talked a little bit about that. Now this class and the thing that is always going to stick in my mind is your March Board of Review papers that you wrote and they were spectacular. With this class the last thing they had to do besides take their final exam was to attend a March Board of Review session, at least two sessions, and then write a 1 to 3-page paper on what they learned. Their papers were fabulous they really learned a lot and it was interesting to read. It was really interesting to read and get the perspective of people who it was their first time at Board of Review. I will say on a couple of them we found a couple of Boards of Review they were maybe not doing things correctly like meeting in closed session. Those Board of Review got letters and I am sure they were thrilled to have students in the room, but it sounds like most of the Boards of Review welcomed them with open arms and really did a nice job of treating our students well and I think to a person everyone said it was the most valuable things they got out of the class. It was that ability to see that Board of Review in action. That is kind of thing I am always going to associate with this group of students, their fabulous Board of Review papers. We are proud of the students making it through the program. They all made it through this time. As the Commission knows they have spent the last eighteen months attending practicum sessions, doing online postings, quizzes, exams, filling out record cards, going out with Lynn and measuring in the field. They have really been through a lot the past eighteen months and it is a fabulous program. We hope each and everyone one of you are going to keep going. There are advanced level certificates with your name on them. We hope you will keep it up. We are very proud of all of you and with that I am going to ask the Commission for a motion to approve the list of Michigan Certified Assessing Officers and once that motion is made if any of you have comments you want to make.

Chairman Roberts stated the following: As Chair of the Commission it is my privilege and pleasure to make the motion to approve your certification as Michigan Certified Assessing Officers with immediate effect. I would like to make a couple of very quick and heartfelt comments. I have been very fortunate in my life to work for government for a number of years. I am one of those people that believe very strongly in public service and that public service is an honorable profession. A successful assessing function begins with the assessor; everything will depend on you as you proceed on how well we as our State are able to provide fair and appropriate assessing. I am very, very proud to be associated with the men and women in this room. I would like to just conclude with saying "Thank you for your commitment to serve and congratulations."

Commissioner Simon stated the following: First of all, I second your motion to approve and congratulations to everybody. I will also encourage you to go on to the next level and get your next certification. Just remember you are a representative of your municipality and that the municipality depends on the property tax for basically most of their revenue. You have to be sure you do your job correctly and value property correctly. Listen to the residents if they have any complaints and good luck in the future.

It was moved by Roberts, supported by Simon, and approved the following individuals to receive their Michigan Certified Assessing Officer Certification.

Marcy H. Brueggeman  
Michael G. Fountain  
Jacob A. Karl  
Lynn M. O'Connor  
Thomas P. Sheneman  
Joseph C. Williams  
David R. Kirwin

Colleen C. Cargo  
Michele G. Graham  
Debra A. Krysinski  
Annette L. Oldenburg  
Eleanor L. Sullivan  
Christina L. Yaeger  
William D. Frey

Philip G. Essenmacher  
Keith W. Hartman  
Kyle N. Murphy  
Ronald E. Prat  
Randall O. Turner  
Ann M. Abbey

Students were issued their diplomas and certificates.

The next Commission meeting will be held May 13, 2013 at the Lansing Center in Room 201, 333 East Michigan Avenue, Lansing.

It was moved by Roberts, supported by Simon, and unanimously approved to adjourn the meeting of the State Tax Commission at 11:10 a.m.

**DATED TYPED:** April 9, 2013

**DATE APPROVED:** May 13, 2013

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**Douglas B. Roberts, Chair**  
**State Tax Commission**

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**Robert H. Naftaly, Member**  
**State Tax Commission**

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**Barry N. Simon, Member**  
**State Tax Commission**